



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION EXEMPTION APPLICATION

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## INCORPORATED NONPROFIT NURSERY SCHOOL OR DAY CARE CENTER

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Name of Corporation \_\_\_\_\_  
Name of Day Care Center \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** "Nursery schools and day-care centers. Sales to licensed, incorporated nonprofit nursery schools and day-care centers." PL 1983, c. 828, §6 (amd).

*Is the nursery school or day care center incorporated?* Yes \_\_\_ No \_\_\_  
*Is the nursery school or day care center licensed by the Maine Department of Health and Human Services?* Yes \_\_\_ No \_\_\_  
*Has the nursery school or day care center received 501(c) nonprofit status from the IRS?*  
Yes \_\_\_ No \_\_\_

### IN ORDER TO PROCESS THE APPLICATION THE FOLLOWING **MUST** BE INCLUDED

1. Copy of the Articles of Incorporation, as well as a copy of the Constitution and/or By-law
2. Copy of the day care center license from the Maine Department of Health and Human Services
3. Copy of the IRS determination letter indication 501(c) nonprofit status

**Note:** All information contained on this application is subject to **VERIFICATION** by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility

I hereby certify that \_\_\_\_\_ is an incorporated nonprofit day care center licensed by the Maine Department of Health and Human Services. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRSA 1760 (43).

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Tel: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Fed ID: \_\_\_\_\_ Title: \_\_\_\_\_

Date Facility Opened: \_\_\_\_\_

Mailing address: Maine Revenue Service, P.O. Box 1060, Augusta, ME 04332-1060

APP-113 (Rev 10/2012)

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